

**59-2-208 Duties of commission and county auditors relative to mines.**

The duties of the commission and county auditors relative to:

- (1) the assessment of mines, mining claims, and mining property;
- (2) the statements and returns to be made; and
- (3) the equalization thereof are the same as those provided for the assessment of public utilities.

Enacted by Chapter 4, 1987 General Session